# 75.70 Object/Subobject/Sub-subobject Codes


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## 75.70.10 Sequential by code number

June 1, 2026

~~Jan. 1, 2026~~

This section lists all available sub-subobject codes except those for Object N which are agency-specific. The Object N sub-subobject codes along with definitions for all sub-subobject codes are available on the OFM **Sub-subobjects** webpage in the document titled "Statewide sub-subobject table." Use of sub-subobject codes is encouraged but not required.

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | | **A - SALARIES AND WAGES** |
| AA | | State Classified |
| | A000 | • State Classified |
| | A010 | • Intermittent Wages |
| | A100 | • Salary Appropriation Transfers |
| | CRAT | • DFW Composite Rate |
| | LEAV | • Leave Portion of FTE |
| | SW01 | • Regular Salaries |
| | SW02 | • Shift Differential |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | SW03 | • Standby |
| | SW04 | • Assignment Pay |
| AB | | Higher Education Classified |
| | B000 | • Higher Education Classified |
| AC | | State Exempt |
| | C000 | • State Exempt |
| | CRAT | • DFW Composite Rate |
| | LEAV | • Leave Portion of FTE |
| | SW01 | • Regular Salaries |
| | SW03 | • Standby |
| AD | | Higher Education Exempt |
| | D000 | • Higher Education Exempt |
| AE | | State Special |
| | E000 | • State Special |
| | SW13 | • Board and Commission Member Compensation |
| | SW14 | • Specified Rate Compensation |
| AF | | Higher Education Faculty |
| | F000 | • Higher Education Faculty |
| AG | | Commissioned State Patrol Officers |
| | G000 | • Commissioned State Patrol Officers |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| AH | | Higher Education Graduate Assistants |
| | H000 | • Higher Education Graduate Assistants |
| AJ | | State Other |
| | J000 | • State Other |
| AK | | Higher Education Other |
| | K000 | • Higher Education Other |
| AL | | Higher Education Students |
| | L000 | • Higher Education Students |
| | SW15 | • Work Study |
| AN | | Justices and Judges |
| | N000 | • Justices and Judges |
| AR | | Elected Officials |
| | R000 | • Elected Officials |
| AS | | Sick Leave Buy-Out |
| | S000 | • Sick Leave Buy-Out |
| | SW01 | • OASI Taxable |
| AT | | Terminal Leave |
| | T000 | • Terminal Leave |
| AU | | Overtime and Callback |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | SW11 | • Callback |
| | SW12 | • Overtime |
| | SW13 | • Overtime for Holidays |
| | SW14 | • Shift Differential Overtime |
| | SW17 | • Assignment Pay Overtime |
| | U000 | • Overtime and Callback |
| | U010 | • Intermittent Overtime |

**B - EMPLOYEE BENEFITS**

| | | |
|---|---|---|
| BA | | Old Age, Survivors, and Disability Insurance |
| | A000 | • Old Age and Survivors Insurance |
| | A100 | • Benefits Appropriation Transfers |
| | CRAT | • DFW Composite Rate |
| BB | | Retirement and Pensions |
| | B000 | • Retirement and Pensions |
| | CRAT | • DFW Composite Rate |
| BC | | Medical Aid and Industrial Insurance |
| | C000 | • Medical Aid and Industrial Insurance |
| BD | | Health, Life, and Disability Insurance |
| | CRAT | • DFW Composite Rate |
| | D000 | • Health, Life and Disability Insurance |
| BE | | Allowances |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | E000 | • Allowances |
| | E020 | • Clothing/Tools/Equip |
| | SW21 | • Commute Trip Reduction |
| | SW22 | • Cellular Device |
| BF | | Unemployment Compensation |
| | F000 | • Unemployment Compensation |
| BG | | Supplemental Retirement Payments |
| | G000 | • Supplemental Retirement Payments |
| BH | | Hospital Insurance (Medicare) |
| | CRAT | • DFW Composite Rate |
| | H000 | • Hospital Insurance (Medicare) |
| BK | | Paid Family and Medical Leave |
| | CRAT | • DFW Composite Rate |
| | K000 | • Paid Family and Medical Leave |
| BP | | Net Pension Liability Adjustment (Proprietary Accounts Only) |
| | P000 | • Net Pension Liab Adjust (Prop Only) |
| BR | | Other Postemployment Benefits |
| | R000 | • Other Post Employment Benefits Expense |
| BT | | Shared Leave Provided - Sick Leave |
| | T000 | • Shared Leave Provided Sick Leave |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| BU | | Shared Leave Provided - Personal Holiday |
| | U000 | • Shared Leave Provided Per Holiday |
| BV | | Shared Leave Provided - Vacation Leave |
| | V000 | • Shared Leave Provided Annual Leave |
| BW | | Shared Leave Received |
| | W000 | • Shared Leave Received |
| BX | | Shared Leave Provided - Compensatory Time |
| | X000 | • Share Leave Provided - Compensatory Time |
| BZ | | Other Employee Benefits |
| | CRAT | • DFW Composite Rate |
| | Z000 | • Other Employee Benefits |
| | | **C - PROFESSIONAL SERVICE CONTRACTS** |
| CA | | Management and Organizational Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 1001 | • Admin Contracts >25k |
| | 1003 | • Contractor Reimbursements >25k |
| | A000 | • Management and Organizational Services |
| CB | | Legal and Expert Witness Services |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | 0001 | • Admin Contracts |
| | 1001 | • Admin Contracts >25k |
| | B000 | • Legal/Expert Witness Services |
| | B010 | • Expert Witness Services |
| | B020 | • Special Assistant Attorney General |
| | B030 | • Mediation, Arbitration and Negotiation |
| | B040 | • County Prosecutors |
| | B050 | • Litigation Consultants |
| | B060 | • Legal Services |
| CC | | Financial Services |
| | 0001 | • Admin Contracts |
| | 1001 | • Admin Contracts >25k |
| | C000 | • Financial Services |
| | C010 | • Accounting |
| | C020 | • Actuarial |
| | C030 | • Auditing |
| CD | | Computer and Information Services |
| | 0001 | • Admin Contracts |
| | 1001 | • Admin Contracts >25k |
| | D000 | • Computer/Information Services |
| | D010 | • Application Services |
| | D020 | • Delivery Services |
| | D030 | • Management and Strategic Planning Services |
| | D040 | • Platform Services |
| | D050 | • End User Services |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | D060 | • Security Services |
| | D070 | • Compute Services |
| | D080 | • Network Services |
| | D090 | • Storage Services |
| | D100 | • Data Center Services |
| CE | | Social Research Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 1001 | • Admin Contracts >25k |
| | 1003 | • Contractor Reimbursements >25k |
| | E000 | • Social Research Services |
| | E010 | • Medical Consultants |
| CF | | Technical Research Services |
| | 0001 | • Admin Contracts |
| | 1001 | Admin Contracts >25k |
| | F000 | • Technical Research Services |
| CG | | Marketing Services |
| | 0001 | • Admin Contracts |
| | G000 | • Marketing Services |
| CH | | Communication Services |
| | 0001 | • Admin Contracts |
| | 1001 | • Admin Contracts >25k |
| | H000 | • Communications Services |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| CJ | | Training Services |
| | 0001 | • Admin Contracts |
| | 0003 | • Contractor Reimbursements |
| | 1001 | • Admin Contracts >25k |
| | J000 | • Training Services |
| | J010 | • Curriculum Development |
| | J020 | • Testing and Evaluators |
| CK | | Recruiting Services |
| | K000 | • Recruiting Services |
| CZ | | Other Professional Services |
| | 0001 | • Admin Contracts |
| | 1001 | • Admin Contracts >25k |
| | 2000 | • Retail Sales Tax |
| | Z000 | • Other Professional Services |
| | Z010 | • Counseling Services |

**E - GOODS AND SERVICES**

| | | |
|---|---|---|
| EA | | Supplies and Materials |
| | 8100 | • Supplies: CAS PassThru Indirect Rate |
| | 8212 | • Vaccine |
| | A000 | • Supplies and Materials |
| | A010 | • Ammunition |
| | A015 | • Less Than Lethal Munitions |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | A020 | • Bedding and Bath Supplies |
| | A030 | • Janitorial Supplies |
| | A040 | • Laundry Supplies |
| | A050 | • Personal Hygiene Items |
| | A060 | • Clothing Employee Nontaxable |
| | A070 | • Clothing Employee Taxable |
| | A080 | • Clothing Nonemployee |
| | A090 | • Staff Safety Supplies |
| | A100 | • DOT Related Supplies |
| | A120 | • Animal Food |
| | A130 | • Coffee and Light Refreshments |
| | A140 | • Dietary Supplements |
| | A150 | • Food |
| | A160 | • Kitchen Equipment |
| | A170 | • Kitchen Supplies |
| | A180 | • Meals with Meetings |
| | A190 | • Cemetery Supplies |
| | A200 | • Landscaping Supplies |
| | A202 | • Fertilizer |
| | A205 | • Herbicide |
| | A207 | • Pesticide |
| | A210 | • Reforestation |
| | A212 | • Cones, Seeds, Seedlings |
| | A220 | • Dental Supplies |
| | A230 | • Drug Testing Supplies |
| | A240 | • Lab Supplies |
| | A250 | • Medical Supplies |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | A260 | • Medications Nonprescription |
| | A270 | • Medications Prescription |
| | A280 | • Medications Prescription - Hepatitis C |
| | A290 | • Pharmaceutical Rebates |
| | A300 | • Aviation Parts and Supplies |
| | A310 | • Building Supplies |
| | A320 | • Repair and Maintenance Supplies |
| | A330 | • Animal Medications and Vaccines |
| | A340 | • Books and Publications |
| | A350 | • Building Safety Supplies |
| | A360 | • CBA Required Supplies and Materials |
| | A370 | • Federal Forms |
| | A380 | • Fire Cache Supplies |
| | A390 | • Inspection Samples |
| | A400 | • Inventory Adjustments |
| | A410 | • IT Supplies |
| | A420 | • Licensing Supplies |
| | A430 | • Office Supplies |
| | A436 | • Paper |
| | A440 | • Production Printing Supplies |
| | A450 | • Purchase Card Payment Suspense |
| | A460 | • Recreational Equipment and Supplies |
| | A470 | • School Supplies |
| | A490 | • Waste Water Treatment Supplies |
| | A500 | • Bottled Water |
| | A600 | • Evidence Supplies |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| EB | | Communications and Telecommunications Services |
| | 0025 | • Leg Advertising and Sign Costs |
| | 0026 | • Leg Domain Name Registration |
| | B000 | • Communications/Telecommunications |
| | B010 | • Internet Service |
| | B020 | • Mobile Phone Service |
| | B030 | • State Provided Telecommunication Service |
| | B040 | • Phone Service |
| | B050 | • Postage and Parcel |
| | B052 | • US Postage |
| | B060 | • Other Communications |
| EC | | Utilities |
| | C000 | • Utilities |
| | C010 | • Diesel Heating or Generators |
| | C020 | • Electricity |
| | C030 | • Heating Oil |
| | C040 | • Natural Gas |
| | C050 | • Propane |
| | C060 | • Data and Document Destruction |
| | C070 | • Garbage |
| | C080 | • Recycling |
| | C090 | • Sewer |
| | C100 | • Waste Water Treatment and Disposal |
| | C110 | • Water |
| | C120 | • Cable TV |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| ED | | Rentals and Leases - Land and Buildings |
| | D000 | • Rentals and Leases - Land and Buildings |
| | D010 | • Buildings Long Term |
| | D020 | • Buildings Short Term |
| | D030 | • State Agency Buildings |
| | D040 | • Land |
| | D050 | • Parking |
| | D060 | • Storage or Space |
| | D070 | • Short-term Easements |
| | D200 | • Lease Principal |
| | D201 | • Lease Interest |
| | D202 | • Variable Lease Payment |
| | D203 | • Other Lease Payment |
| EE | | Repairs, Alterations, and Maintenance |
| | E000 | • Repairs, Alterations and Maintenance |
| | E010 | • Building |
| | E020 | • Leasehold Improvements |
| | E030 | • Transportation |
| | E040 | • Equipment |
| | E050 | • IT Equipment |
| | E051 | • Compute Equipment - Repairs/Maintenance |
| | E052 | • Data Center Equipment - Repairs/Maintenance |
| | E053 | • End User Equipment - Repairs/Maintenance |
| | E054 | • Network Equipment - Repairs/Maintenance |
| | E055 | • Storage Equipment - Repairs/Maintenance |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | E060 | • Radio Equipment |
| | E070 | • Security Equipment |
| | E080 | • Building - Maintenance Agreements |
| | E090 | • Equipment - Maintenance Agreements |
| | E100 | • Grounds |
| | E110 | • IT Equipment - Maintenance Agreements |
| | E120 | • Furniture |
| EF | | Printing and Reproduction |
| | 8000 | • Printing: CAS No Indirect Rate |
| | F000 | • Printing and Reproduction |
| | F010 | • Forms |
| | F020 | • Fusion Stamps |
| | F030 | • Publications |
| | F040 | • Training Materials |
| | F080 | • Revised Code of Washington |
| | F090 | • Selected Titles |
| | F100 | • Washington State Register |
| | F110 | • Session Law |
| EG | | Employee Professional Development and Training |
| | 8000 | • Training: CAS No Indirect Rate |
| | G000 | • Employee Professional Development & Training |
| | G010 | • Conferences |
| | G020 | • Dues/Membership Fees |
| | G030 | • Employee Recognition Nontaxable |
| | G040 | • Firing Range Fees |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | G050 | • Training Expenses |
| | G060 | • Tuition Reimbursement |
| EH | | Rentals and Leases - Furnishings and Equipment |
| | H000 | • Rental & Leases - Furniture & Equipment |
| | H070 | • Aircraft Rental / Leases |
| | H080 | • Computer Rental / Leases |
| | H081 | • IT Compute Equipment Leasing |
| | H082 | • IT Data Center Equipment Leasing |
| | H083 | • IT Network Equipment Leasing |
| | H084 | • IT Storage Equipment Leasing |
| | H090 | • Conference, Exhibit and Meeting Space |
| | H100 | • Cylinder Rentals |
| | H120 | • Equipment Rental / Leases Long Term |
| | H130 | • Equipment Rental / Leases Short Term |
| | H140 | • Managed Print Services (MPS) |
| | H150 | • Managed Print Services (MPS) - Overages |
| | H160 | • Multi Function Device Lease Long Term |
| | H165 | • Multi Function Device - Overages |
| | H170 | • Multi Function Device Lease Short Term |
| | H180 | • TEF Equipment Rental - Not Federally Eligible |
| | H181 | • TEF Equipment Rental - Federally Eligible |
| | H200 | • Lease Principal |
| | H201 | • Lease Interest |
| | H202 | • Variable Lease Payment |
| | H203 | • Other Lease Payment |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| EI | | Retailer Commissions |
| | 2650 | • Retailer Selling Bonus |
| | I000 | • Retailer Commissions |
| EJ | | Subscriptions |
| | J000 | • Subscriptions |
| | J010 | • Online Subscription |
| | J020 | • Online Legal Research Services |
| | J030 | • Library Resources |
| EK | | Facilities and Services |
| | K000 | • Facilities and Services |
| | K010 | • Finance Cost Recovery |
| | K020 | • Consolidated Mail Services |
| | K030 | • Campus Rent and Utilities |
| | K040 | • Mainframe Print Services |
| | K050 | • Other Central Service Billing Charges |
| | K060 | • Parking Services |
| | K070 | • Procurement Fee |
| | K080 | • Public and Historic Facilities |
| | K090 | • Real Estate Services |
| EL | | Data Processing Services (Interagency) |
| | L000 | • Data Processing Services (Interagency) |
| | L010 | • Computer Services |
| | L020 | • Enterprise Security |
| | L030 | • Enterprise Systems Rate |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | L040 | • IT Support Services |
| | L050 | • Office of the Chief Information Officer |
| | L060 | • Other CTS Services |
| | L070 | • State Data Center |
| | L080 | • State Data Network |
| | L090 | • Warrants |
| | L100 | • Small Agency IT Support |
| | L110 | • Microsoft M365 Licenses |
| | L120 | • Cloud Computing Services |
| | L130 | • OFM Core Financials |
| EM | | Attorney General Services |
| | M000 | • Attorney General Services |
| | M010 | • Special Assistant Attorney General |
| EN | | Personnel Services |
| | N000 | • Personnel Services |
| | N010 | • Collective Bargaining Fee |
| | N020 | • Personnel Services Charges |
| EO | | Environmental Credits |
| | O000 | • Environmental Credits |
| EP | | Insurance |
| | P000 | • Insurance |
| | P010 | • Insurance Expense Commercial |
| | P020 | • Insurance Expense Self Insurance |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | P030 | • Risk Management Insurance Expense Admin |
| ER | | Other Routine Contractual Services |
| | 0001 | • Contract Payments < $25K |
| | 0003 | • Contractor Reimbursements < $25K |
| | 0100 | • Interpreter / Translation Services |
| | 0500 | • Braille and Large Print Services |
| | 1001 | • Contract Payments > $25K |
| | 1003 | • Contractor Reimbursements > $25K |
| | 1305 | • B&G Sign Shop |
| | 1306 | • B&G Custodial |
| | 1308 | • B&G Refuse/Recycle |
| | 1341 | • B&G Fire Suppression |
| | 1344 | • B&G Fire Alarm |
| | 1346 | • B&G Light Crew |
| | 1352 | • B&G Card Key/Hard Key |
| | 1353 | • B&G Cameras |
| | 1400 | • B&G Related Activities |
| | 7310 | • MAC School Districts |
| | 7311 | • MAC Admin Fee - School Districts |
| | 7312 | • MAC UMMS Fee - School Districts |
| | 7320 | • MAC LHJ's Health Districts |
| | 7321 | • MAC Admin Fee - LHJs |
| | 7330 | • MAC Indian Tribes |
| | 7350 | • MAC - DOC |
| | 7351 | • MAC Admin Fee - DOC |
| | 7360 | • MAC Outreach |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | 7361 | • MAC Admin Fee - Outreach Other |
| | 7362 | • MAC UMMS Fee - Outreach Other |
| | 8100 | • Contractual Services: CAS PassThru Rate |
| | PM45 | • B&G Generator PM |
| | PM94 | • M&O HVAC PM |
| | PM95 | • M&O Paint PM |
| | R000 | • Other Contractual Services |
| | R011 | • Brokered Interpreter Admin |
| | R012 | • Brokered Interpreter Direct Cost |
| | R014 | • Language Interpreters-Spoken in Person |
| | R016 | • Language Interpreters-Spoken Over Phone |
| | R018 | • Language Translation-Written |
| | R022 | • Sign Language Interpreter |
| | R024 | • Court Interpreters |
| | R030 | • Pest and Rodent Control |
| | R033 | • Pest Control Indoor |
| | R035 | • Pest Control Outdoor |
| | R040 | • Training Instructors |
| | R041 | • Training Instructors for Patrol Tactics |
| | R043 | • Training Instructors Defensive Tactics |
| | R045 | • Trning Instr Emergency Vehicle Operator |
| | R047 | • Training Instructors Firearms |
| | R050 | • Accreditation Inspections/Audits |
| | R060 | • Administrative Services |
| | R070 | • Architectural and Engineering Services |
| | R080 | • Contracted Food Services |
| | R081 | • Contracted Food Services Variable Costs |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | R100 | • Court Reporting / Transcription |
| | R110 | • Digitized Imaging Services |
| | R120 | • Electronic Home Monitoring Service Fees |
| | R130 | • Fire and Security Services |
| | R140 | • Fire Protection and Inspection Services |
| | R150 | • Grain Assessment Exports |
| | R160 | • Grain Assessment Imports AMA |
| | R170 | • Grain Assessment Imports USGSA |
| | R180 | • Grounds Maintenance Services |
| | R190 | • Hazardous Waste Disposal Service |
| | R200 | • Inspection Services |
| | R210 | • Institutional Impact Fees |
| | R220 | • Investigative Services |
| | R230 | • IT Services |
| | R240 | • Janitorial Services |
| | R250 | • Laboratory Services |
| | R260 | • Laundry Services |
| | R270 | • Litigation Support Services |
| | R280 | • Media Services |
| | R290 | • Medical Related |
| | R300 | • Noxious Weed Control |
| | R310 | • Other Court Costs |
| | R320 | • Property Management |
| | R330 | • Secured Transportation and Storage |
| | R340 | • Supervision Fees |
| | R350 | • Trail Grooming |
| | R360 | • Transportation Contract Services |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | R370 | • Wildfire Suppression-Fire District or Fire Department |
| | R371 | • Fire Mobilization Salaries |
| | R372 | • Fire Mobilization Equipment |
| | R373 | • Fire Mobilization Cost Share Agreements |
| | R374 | • Wildfire Suppression-Other |
| | R380 | • Lottery Gaming Vendor Service Fees |
| | R400 | • Abandoned RV - Towing |
| | R401 | • Abandoned RV - Storage |
| | R402 | • Abandoned RV - Wrecking |
| | R410 | • Municipal Advisor Services |
| | R420 | • Grant Administration Services |
| | R430 | • Energy Siting Services |
| | SO45 | • B&G Generator Base |
| | SO97 | • M&O Environmental Base |
| ES | | Vehicle Maintenance and Operating Costs |
| | S000 | • Vehicle Maintenance & Operating Cost |
| | S010 | • Aircraft Fuel |
| | S020 | • Bulk Diesel |
| | S030 | • Bulk Gasoline |
| | S040 | • Motor Fuel - Diesel |
| | S050 | • Motor Fuel - Gasoline |
| | S060 | • Agency Equipment Shop Services |
| | S070 | • Aircraft Maintenance and Repairs |
| | S080 | • Motor Fuel - Alternative Fuels |
| | S090 | • Outside Maintenance and Repairs |
| | S100 | • Parts and Supplies |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| ET | | Audit Services |
| | T000 | • Audit Services |
| EU | | Office of Equity Services |
| | U000 | • Office of Equity Services |
| EV | | Administrative Hearings Services |
| | V000 | • Administrative Hearings Services |
| EW | | Archives and Records Management Services |
| | W000 | • Archives & Records Management Services |
| EX | | OMWBE Services |
| | X000 | • OMWBE Services |
| EY | | Software Licenses, Maintenance, and Subscription-Based Computing Services |
| | Y000 | • Software Licenses, Maintenance, and Subscription-Based Computing Services |
| | Y010 | • Software Licenses |
| | Y020 | • Software Maintenance |
| | Y040 | • Software as a Service (SaaS) |
| | Y050 | • Platform as a Service (PaaS) |
| | Y060 | • Infrastructure as a Service (IaaS) |
| | Y200 | • SBITA Principal |
| | Y201 | • SBITA Interest |
| | Y203 | • Other SBITA Payments |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| EZ | | Other Goods and Services |
| | 0001 | • Legislative Members Business Expense |
| | 0024 | • Financial Fees |
| | 0025 | • Delinquency Fees |
| | 2000 | • Retail Sales Tax |
| | EH00 | • Eligible Hospital Electronic Health Record Incentive Payment |
| | EP00 | • Elig Professional Electronic Health Record Incentive Payment |
| | Z000 | • Other Goods and Services |
| | Z010 | • Advertising |
| | Z020 | • Advertising - Employment |
| | Z030 | • Commute Trip Reduction |
| | Z040 | • Credit Card Processing Fees |
| | Z050 | • DDC Respite Care |
| | Z053 | • DDC Stipends |
| | Z060 | • DNR Internal Shop Offset |
| | Z070 | • Licenses, Permits and Regulatory Fees |
| | Z080 | • Notary Costs |
| | Z090 | • Other Central Service Billing Charges |
| | Z100 | • Permit Parking |
| | Z110 | • Public Disclosure Litigation/Settlements |
| | Z120 | • Purchase Card Rebates |
| | Z130 | • Settlement and Other Litigation costs |
| | Z140 | • Vital and Other Records Fees |
| | Z150 | • Indeterminate Care Facility/Individuals with Intellectual Disabilities Tax - Direct Costs |
| | Z160 | • Indeterminate Care Facility/Individuals with Intellectual Disabilities Tax - Indirect Costs |
| | Z170 | • Damaged or Lost Property Non-Employee |
| | Z180 | • Damaged or Lost Property Employee |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | | **F - COST OF GOODS SOLD (Proprietary Funds Only)** |
| FA | | Net Cost of Goods Sold |
| | A000 | • Net Cost of Goods Sold |
| | FA07 | • Cost of Goods Sold - Gas |
| | FA08 | • Cost of Goods Sold - Diesel |
| FB | | Purchases |
| | B000 | • Purchases |
| | B010 | • IT License Brokering |
| FC | | Returned Purchases |
| | C000 | • Returned Purchases |
| FD | | Freight-In |
| | D000 | • Freight-In |
| FE | | Discounts |
| | E000 | • Discounts |
| FF | | Inventory Adjustments |
| | F000 | • Inventory Adjustments |
| FG | | Direct Labor |
| | G000 | • Direct Labor |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| FH | | Raw Materials (Direct Materials) |
| | H000 | • Raw Materials |
| | H010 | • Discount on Raw Materials |
| | H020 | • Production Printing |
| FJ | | Manufacturing Overhead |
| | J000 | • Manufacturing Overhead |
| | J010 | • Direct Consumable Materials |
| | J020 | • Equipment Repair and Maintenance |
| | J030 | • Financial Fees |
| | J040 | • Indirect Labor |
| | J050 | • Janitorial Supplies |
| | J060 | • Marketing |
| | J070 | • Office Supplies-Administration |
| | J080 | • Purchased Services |
| | J090 | • Rentals and Leases |
| | J100 | • Tools and Equipment-Non Capitalized |
| | J110 | • Training |
| | J120 | • Vehicle Maintenance and Operating Costs |
| | J130 | • Warranty Expense |

**G - TRAVEL**

| | | |
|---|---|---|
| GA | | In-State Subsistence and Lodging |
| | A000 | • In-State Subsistence and Lodging |
| | A010 | • In-State Meals and Lodging Employee |
| | A020 | • In-State Meals and Lodging Non-Employee |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | A030 | • In-State Meals and Lodging Boards and Commissions |
| | A040 | • In-State Meals Taxable Boards and Commissions |
| | SW41 | • In-State Meals Taxable Employee |
| GB | | In-State Air Transportation |
| | B000 | • In-State Air Transportation |
| | B010 | • In-State Air Transportation Employee |
| | B020 | • In-State Air Transportation Non-Employee |
| | B030 | • Air Transportation Boards and Commissions |
| | B040 | • In-State Air Travel Agency Fees |
| GC | | Private Automobile Mileage |
| | C000 | • Private Automobile Mileage |
| | C010 | • POV Mileage Employee |
| | C020 | • POV Mileage Non-Employee |
| | C030 | • POV Boards and Commissions |
| | C040 | • POV Mileage Elective Rate Employee |
| | C050 | • POV Elective Rate Boards and Commissions |
| GD | | Other Travel Expenses |
| | D000 | • Other Travel Expenses |
| | D010 | • In-State Other Travel Expenses Employee |
| | D020 | • In-State Other Travel Expenses Non-Employee |
| | D030 | • In-State Other Travel Expenses Boards and Commissions |
| | D040 | • Out-of-State Other Travel Expenses Employee |
| | D050 | • Out-of-State Other Travel Expenses Non-Employee |
| | D060 | • Out-of-State Other Travel Expenses Boards and Commissions |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | D070 | • Car Rental |
| | D090 | • Employee Moving Expenses Taxable |
| | D100 | • Foreign Other Travel Expenses Employee |
| | D110 | • Foreign Other Travel Expenses Boards and Commissions |
| GF | | Out-of-State Subsistence and Lodging |
| | F000 | • Out-of-State Subsistence and Lodging |
| | F010 | • Out-of-State Meals and Lodging Employee |
| | F020 | • Out-of-State Meals and Lodging Non Employee |
| | F030 | • Out-of-State Meals and Lodging Boards and Commissions |
| | F040 | • Out-of-State Meals Taxable Boards and Commissions |
| | F050 | • Foreign Travel Meals and Lodging Employee |
| | F060 | • Foreign Travel Meals & Lodging Boards and Commissions |
| | SW46 | • Out-of-State Meals Taxable Employee |
| GG | | Out-of-State Air Transportation |
| | G000 | • Out-of-State Air Transportation |
| | G010 | • Out-of-State Air Transportation Employee |
| | G020 | • Out-of-State Air Transportation Non-Employee |
| | G030 | • Out-of-State Air Fare Boards and Commissions |
| | G050 | • Foreign Travel Airfare Employee |
| | G060 | • Foreign Travel Airfare Boards and Commissions |
| | G070 | • Out-of-State Air Travel Agency Fees |
| GN | | Motor Pool Services |
| | N000 | • Motor Pool Services |
| | N010 | • Motor Pool Services Agency |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | N040 | • Motor Pool Services State |
| | N042 | • Motor Pool Vehicle Overages State |
| | N044 | • Motor Pool Vehicle Daily Rental State |

## J - CAPITAL OUTLAYS

| | | |
|---|---|---|
| JA | | Noncapitalized Assets |
| | A000 | • Noncapitalized Assets |
| | A010 | • IT Equipment |
| | A020 | • Office Furniture and Equipment |
| | A030 | • Radio Equipment |
| | A040 | • Security Equipment |
| | A050 | • Specialized Equipment |
| | A060 | • Telecommunication Equipment |
| | A070 | • Vehicle Equipment |
| | A080 | • Buildings and Building Improvements |
| | A100 | • Household and Living Furnishings |
| | A110 | • Improvements Other Than Buildings |
| | A120 | • Intangible Assets |
| | A130 | • Machinery and Tools |
| | A140 | • Safety Equipment |
| | A150 | • Weapons and Accessories |
| | A160 | • Installation |
| JB | | Noncapitalized Software |
| | B000 | Noncapitalized Software |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| JC | | Furnishings and Equipment |
| | C000 | • Furnishings and Equipment |
| | C001 | • Furniture and Furnishings |
| | C002 | • Appliances |
| | C003 | • Vehicle Equipment and Accessories |
| | C004 | • Aviation Equipment |
| | C005 | • Marine Equipment |
| | C006 | • Batteries and Generator Equipment |
| | C007 | • Lighting Fixtures and Lamps |
| | C010 | • Heavy Equipment |
| | C011 | • Trailers |
| | C012 | • Tractors |
| | C013 | • Construction, Mining, and Highway Maintenance Equipment |
| | C020 | • IT Equipment |
| | C021 | • Compute Equipment |
| | C022 | • Data Center Equipment |
| | C023 | • Network Equipment |
| | C024 | • Storage Equipment |
| | C030 | • Office Furniture and Equipment |
| | C031 | • Office Equipment |
| | C032 | • Photographic, Projecting, and Microfilm Equipment |
| | C040 | • Radio Equipment |
| | C050 | • Security Equipment |
| | C060 | • Specialized Equipment |
| | C061 | • Vessel Components |
| | C062 | • Barges and Docks |
| | C063 | • Specialized (Duplicating, Cannery, Textile) Equipment |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | C064 | • Materials Handling Equipment |
| | C065 | • Refrigeration and Air Conditioning |
| | C066 | • Fire and Rescue Equipment |
| | C067 | • Heating, Plumbing, Sewage, and Purification Equipment |
| | C068 | • Electrical and Fiber Optics Components |
| | C069 | • Medical, Dental, Veterinary Equipment |
| | C070 | • Telecommunication Equipment |
| | C100 | • Laboratory Equipment |
| | C120 | • Machinery and Tools |
| | C121 | • Engines, Turbines, and Transmissions |
| | C122 | • Tools and Hardware |
| | C123 | • Metalworking and Welding Equipment |
| | C124 | • Woodworking Equipment |
| | C125 | • Farm, Fish, Irrigation Equipment |
| | C126 | • Pumps and Compressors |
| | C127 | • Maintenance and Repair Shop Equipment |
| | C130 | • Major Transportation |
| | C131 | • Aircraft |
| | C132 | • Ferry Boats |
| | C133 | • Railroad Cars |
| | C134 | • Boats, Tugs, Tenders |
| | C140 | • Vehicles |
| | C150 | • IT Leasing Program |
| | C161 | • Professional Development Equipment |
| | C162 | • Music, Recreational, and Athletic Equipment |
| | C163 | • Flags, Tents, and Textiles |
| | C164 | • Advertising and Highway Signs |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | C165 | • Ecclesiastical and Cemetery Equipment |
| | C166 | • Unmanned Aerial Vehicles |
| | C167 | • Weapons, Ammunition, and Explosives Equipment |
| | C168 | • Services and Trades Equipment |
| | C180 | • Transportation Equipment - Federally Eligible |
| JD | | Library Resources |
| | D000 | • Library Resources |
| | D010 | • Books |
| | D040 | • Subscriptions |
| JE | | Land |
| | E000 | • Land |
| | E020 | • Closing Costs |
| | E030 | • Easements |
| | E040 | • Final Settlement |
| | E070 | • Post Acquisition Activity Cost |
| | E080 | • Pre Acquisition Activity Costs |
| | E100 | • Third Party Payments |
| | E110 | • Title Insurance and Fees for Real Estate Services |
| | E120 | • Trust Land Transfers - Land |
| | E130 | • Trust Land Transfers - Timber |
| | E140 | • Stipulated or Negotiated Possession and Use |
| | E150 | • Acquisition-Purchase Remainder (non-participating) |
| JF | | Buildings |
| | F000 | • Buildings |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | F010 | • Building Construction or Acquisition |
| | F020 | • Building Improvements |
| JG | | Highway Construction |
| | G000 | • Highway Construction |
| | G010 | • Highways Infrastructure Non-WSDOT Operated |
| | G020 | • Conservation, Preservation, and Restoration |
| JH | | Improvements Other Than Buildings (Non State Highway System) |
| | H000 | • Improvements Other Than Buildings (Non State Highway System) |
| | H010 | • Leasehold Improvements |
| JJ | | Grounds Development |
| | J000 | • Grounds Development |
| JK | | Architectural and Engineering Services |
| | K000 | • Architectural and Engineering Services |
| | K010 | • Building |
| | K020 | • Non-Building |
| | K030 | • Predesign Services |
| | K040 | • Extra Services |
| JL | | Capital Planning |
| | L000 | • Capital Planning |
| JM | | Art Collections, Library Reserve Collections, and Museum and Historical Collections |
| | M000 | • Art Collections, Library Reserve Collections, and Museum and Historical Collections |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | M010 | • Books |
| | M020 | • Microform |
| | M040 | • Subscriptions |
| | M050 | • Artwork Plaques |
| | M060 | • Artwork Photography and Documentation |
| | M070 | • Artwork Storage |
| | M080 | • Artwork Evaluation |
| | M090 | • Artwork Conservation and Restoration |
| | M096 | • Artwork Transportation |
| | M100 | • Artwork Maintenance |
| | M200 | • Art, Library Reserve, Museum and Historical Collections Depreciable |
| JN | | Relocation Costs |
| | N000 | • Relocation Costs |
| | N010 | • Moving Households – Schedule Payment and Dislocation Allowance |
| | N011 | • Moving Households – Actual Expenses |
| | N012 | • Replacement Housing – 180-day Owner |
| | N013 | • Increased Interest Payment |
| | N014 | • Rental Assistance – Tenants and Certain Other Displaced Persons |
| | N015 | • Down Payment Assistance – Tenants and Certain Other Displaced Persons |
| | N016 | • Last Resort Housing – Owner |
| | N017 | • Last Resort Housing – Tenant |
| | N018 | • Temporary Relocation Payments |
| | N020 | • Personal Property Only – Non-Residential and Non-Business Moves |
| | N050 | • Moving Business/Actual Costs |
| | N051 | • Moving Business/Farms/Nonprofit Organizations – In Lieu Payment |
| | N052 | • Re-establishment – Nonresidential Moves |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| JQ | | Software |
| | Q000 | • Software |
| JR | | Intangible Assets |
| | R000 | • Intangible Assets |
| | R010 | • Internally Developed Software |
| | R020 | • Land Use Rights |
| | R030 | • Patents, Trademarks, Copyrights |
| JS | | Intangible Lease and Subscription Asset Capital Outlay |
| | S000 | • Intangible Lease and Subscription Asset Capital Outlay |
| | S010 | • Right-to-Use Land Lease |
| | S011 | • Right-to-Use Building Lease |
| | S012 | • Right-to-Use Equipment Lease |
| | S020 | • Subscription Based Information Technology Arrangement |
| | S030 | • Lease to Own Equipment |
| | S031 | • Lease to Own Land |
| | S032 | • Lease to Own Buildings |
| JZ | | Other Capital Outlays |
| | 2000 | • Retail Sales Tax - Capitalized |
| | 2001 | • Retail Sales Tax - Non-Capitalized |
| | Z000 | • Other Capital Outlays |

## M - INTERFUND OPERATING TRANSFERS

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| MA | | Interfund Operating Transfers In |
| | A000 | • Interfund Operating Transfers In |
| MB | | Interfund Operating Transfers Out |
| | B000 | • Interfund Operating Transfers Out |
| MC | | Interfund Transfers In - Principal |
| | C000 | • Interfund Transfers In - Principal |
| MD | | Interfund Transfers In - Interest |
| | D000 | • Interfund Transfers In - Interest |
| MI | | Interfund Transfers Out - Interest |
| | I000 | • Interfund Transfers Out - Interest |
| MM | | Agency Incentive Savings Transfers Out |
| | M000 | • Agency Incentive Savings Transfers Out |
| MP | | Interfund Transfers Out - Principal |
| | P000 | • Interfund Transfers Out - Principal |

**N - GRANTS, BENEFITS, AND CLIENT SERVICES**

The agency-specific Object N sub-subobject codes are available on the **SAAM Sub-subobject details and workflow** webpage in the document titled "Statewide sub-subobject table."

| | |
|---|---|
| NA | Direct Payments to Clients |
| NB | Payments to Providers for Direct Client Services |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| NF | | Workers' Compensation Payments |
| NG | | Payments of Taxes to Other Governments |
| NH | | Public Employee Benefit, Basic Health, and Community Health Service Payments |
| NK | | Working Families Sales Tax Credit |
| NL | | Lottery Prize Payments |
| NR | | Loan Disbursements |
| NT | | Pension Refund Payments |
| NU | | Pension Benefit Payments |
| NV | | Payments to Affiliates (UW) |
| NW | | Special Employment Compensation |
| NY | | Participant Withdrawals |
| NZ | | Other Grants and Benefits |
| | SW91 | • Taxable Employee Awards |
| | | **P - DEBT SERVICE** |
| PA | | Principal |
| | A000 | • Principal |
| PB | | Interest |
| | B000 | • Interest |
| PC | | Other Debt Costs |
| | C000 | • Other Debt Costs |
| PD | | Principal COP Lease/Purchase Agreements |
| | D000 | • Principal COP Lease/Purchase Agreements |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| PE | | Interest COP Lease/Purchase Agreements |
| | E000 | • Interest COP Lease/Purchase Agreements |

**S - INTERAGENCY REIMBURSEMENTS**

| | | |
|---|---|---|
| SA | | Salaries and Wages |
| | A000 | • Salaries and Wages |
| | A110 | • Department of Early Learning |
| | A130 | • Health Care Authority |
| | A140 | • Labor and Industries |
| SB | | Employee Benefits |
| | B000 | • Employee Benefits |
| | B110 | • Department of Early Learning |
| | B130 | • Health Care Authority |
| SC | | Professional Service Contracts |
| | C000 | • Professional Service Contracts |
| SE | | Goods and Services |
| | 1051 | • SWCAP Recoveries on Interagency Contracts |
| | E000 | • Goods and Other Services |
| | E100 | • Commerce |
| | E110 | • Department of Early Learning |
| | E120 | • Department of Health |
| | E130 | • Health Care Authority |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | E140 | • Labor and Industries |
| | E150 | • Office of Superintendent of Public Instruction |
| SG | | Travel |
| | G000 | • Travel |
| | G130 | • Health Care Authority |
| SJ | | Capital Outlays |
| | J000 | • Capital Outlays |
| SN | | Grants, Benefits, and Client Services |
| | N000 | • Grants, Benefits, and Client Services |
| | N100 | • Commerce |
| | N120 | • Department of Health |
| | N130 | • Health Care Authority |
| SP | | Debt Service |
| | P000 | • Debt Service |
| SZ | | Unidentified |
| | Z000 | • Unidentified |
| | | **T - INTRA-AGENCY REIMBURSEMENTS** |
| TA | | Salaries and Wages |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | 0502 | • Transportation General-Economic |
| | 0503 | • Transportation General-Safety |
| | 0504 | • Pipeline Safety-General |
| | 0505 | • Consumer Affairs-General |
| | 0506 | • Administrative Law Division-General |
| | 0591 | • EFSEC General Overhead - Administrative Staff |
| | 0592 | • EFSEC General Overhead - Technical Staff |
| | A000 | • Salaries and Wages |
| | A010 | • Adjudicative Clerks Office |
| | A020 | • Adjudicative Services Unit |
| | A030 | • Call Center |
| | A040 | • Complaint Intake |
| | A060 | • Credentialing - Professions |
| | A070 | • Disciplinary Case Management |
| | A080 | • Expenditure Authority Transfers Accounts |
| | A090 | • FBI Background Checks |
| | A100 | • HP Investigations |
| | A110 | • HPF Director |
| | A120 | • HPF Suicide Assessment |
| | A130 | • ILRS E-License Project |
| | A140 | • Legal Compliance |
| | A150 | • Legal Services |
| | A160 | • Monthly CAS JV |
| | A170 | • Program Allocation General Services |
| | A180 | • Public Disclosure Records Center |
| | A190 | • Renewals |
| | A200 | • Revenue |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | A210 | • Review Officer Clearing Account |
| | A230 | • WRAMP |
| | A240 | • Home Care Aide-Clearing |
| TB | | Employee Benefits |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |
| | 0502 | • Transportation General-Economic |
| | 0503 | • Transportation General-Safety |
| | 0504 | • Pipeline Safety-General |
| | 0505 | • Consumer Affairs-General |
| | 0506 | • Administrative Law Division-General |
| | 0591 | • EFSEC General Overhead - Administrative Staff |
| | 0592 | • EFSEC General Overhead - Technical Staff |
| | B000 | • Employee Benefits |
| | B010 | • Expenditure Authority Transfers Accounts |
| | B020 | • Program Allocation General Services |
| TC | | Professional Service Contracts |
| | 0499 | • Commission General |
| | C000 | • Professional Service Contracts |
| | C010 | • Expenditure Authority Transfers Accounts |
| TE | | Goods and Services |
| | 0001 | • State Indirect-Federal Grants |
| | 0002 | • Federal Indirect-Federal Grants |
| | 0003 | • Indirect-Receivable Agreements |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | 0004 | • Fund/Expenditure Authority Transfer |
| | 0110 | • Program Allocation-EAS Administration |
| | 0120 | • Program Allocation-EAS Contracts, Claims, and Disputes |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |
| | 0502 | • Transportation General-Economic |
| | 0503 | • Transportation General-Safety |
| | 0505 | • Consumer Affairs-General |
| | 0506 | • Administrative Law Division-General |
| | 0507 | • Attorney General-General |
| | 1000 | • Shared Service-Executive Management |
| | 1002 | • Shared Service-Communications |
| | 1004 | • Shared Service-Strategy and Performance |
| | 1005 | • Shared Service-Managed Print |
| | 1051 | • SWCAP Recovery on Local Federal Contracts |
| | 1110 | • Program Allocation-CMS Administration |
| | 1150 | • Shared Service-Safety and Risk Management |
| | 1300 | • Program Allocation-Finance Administration |
| | 13AP | • Shared Service-Finance Accounts Payable |
| | 13AR | • Shared Service-Finance Accounts Receivable |
| | 13BU | • Shared Service-Finance Budget |
| | 13GA | • Shared Service-Finance General Accounting |
| | 13PR | • Shared Service-Finance Payroll |
| | 3100 | • Shared Service-Technology Solutions |
| | 4000 | • Program Allocation-Workforce Support Administration |
| | 4050 | • Shared Service-Human Resources |
| | 4771 | • Contract Agency Indirect |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | 4772 | • State Match Agency Indirect |
| | 5000 | • Program Allocation-Business Resources Administration |
| | 5500 | • Program Allocation-BR Printing Administration |
| | 6000 | • Program Allocation-Planning Support (Project Planning and Delivery) |
| | 6030 | • Program Allocation FAC Administration |
| | 6111 | • Program Allocation-Asset Management and Planning, Project, and Delivery |
| | 6112 | • Program Allocation-Workplace Learning and Performance Administration |
| | 6113 | • Allocation-Campus Wide B&G Building Support |
| | 6114 | • Program Allocation-Campus Infrastructure |
| | 6115 | • Allocation-Campus Wide Building Control |
| | 6116 | • Program Allocation-Learning Solutions Operations |
| | 612N | • Program Allocation-Powerhouse Building Allocation |
| | 6159 | • Program Allocation-Parking Administration |
| | 6411 | • Program Allocation-RES Administration |
| | 6510 | • Shared Service-Internal Facilities |
| | 670S | • Program Allocation-Security and Access |
| | 6711 | • Program Allocation-B&G Administration |
| | 6722 | • Program Allocation-B&G Work Management Allocation |
| | 6740 | • Program Allocation-CSVS Administration |
| | 6750 | • Program Allocation-Custodial Support |
| | 6790 | • Program Allocation-Grounds Support |
| | 6791 | • Shared Services-Enterprise Technology Solutions Administration and Infrastructure |
| | 679A | • Program Allocation-Maintenance and Repair Support |
| | 679B | • Program Allocation-HVAC Support |
| | 679C | • Program Allocation-Electric Support |
| | 679D | • Program Allocation-Environment, Fire Support |
| | 8000 | • Shared Service-Internal Contracts |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | 8040 | • Program Allocation-Risk Mgmt Administration |
| | E000 | • Goods and Other Services |
| | E350 | • Campus Reallocation |
| | E360 | • Enterprise Clearing |
| | E370 | • PBX/Telecom End of Year Allocation |
| | E490 | • Transfer/Allocation |
| | E500 | • Expenditure Authority Transfers Accounts |
| | E510 | • Program Allocation General Services |
| | E520 | • Program Allocation Torts |
| | E530 | • Document Services |
| | E540 | • Federal Indirect |
| | E550 | • Buying Legal Services |
| | E560 | • Selling Legal Services |
| TG | | Travel |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |
| | 0502 | • Transportation General-Economic |
| | 0503 | • Transportation General-Safety |
| | 0506 | • Administrative Law Division-General |
| | G000 | • Travel |
| | G010 | • Expenditure Authority Transfers Accounts |
| | G020 | • Program Allocation General Services |
| TJ | | Capital Outlays |
| | 0499 | • Commission General |
| | 0501 | • Utilities General-Economic |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| | 0503 | • Transportation General-Safety |
| | 0505 | • Consumer Affairs-General |
| | 0506 | • Administrative Law Division-General |
| | J000 | • Capital Outlays |
| | J010 | • Expenditure Authority Transfers Accounts |
| | J020 | • Program Allocation General Services |
| TN | | Grants, Benefits, and Client Services |
| | 8715 | • Contract Overspend Adjustment |
| | 9080 | • Tax Cost Share DOL |
| | 9088 | • Closeout Adjustment Prior Year |
| | 9089 | • Closeout Adjustment Next Year |
| | 9910 | • Cash Match State Funds |
| | N000 | • Grants, Benefits and Client Services |
| | N010 | • Expenditure Authority Transfers Accounts |
| | N020 | • Program Allocation General Services |
| TP | | Debt Service |
| | P000 | • Debt Service |
| TZ | | Unidentified |
| | Z000 | • Unidentified |

**W - OTHER**

| | | |
|---|---|---|
| WA | | Depreciation/Amortization |
| | A000 | • Depreciation/Amortization |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|
| WB | | Amortization |
| | B000 | • Amortization |
| WC | | Bad Debts |
| | C000 | • Bad Debts |
| WD | | Change in Capitalization Policy |
| | D000 | • Change In Capitalization Policy |
| WE | | Pollution Remediation (General Long-Term Obligation Subsidiary Account Only) |
| | E000 | • Pollution Remediation (General Long-Term Obligation Subsidiary Account Only) |
| WF | | Capital Asset Adjustment (General Capital Assets Subsidiary Account Only) |
| | F000 | • Capital Asset Adjustment (General Capital Asset Subsidiary Account Only) |
| WG | | Asset Retirement Obligation Expense |
| | G000 | • Asset Retirement Obligation Expense |
| WP | | Net Pension Liability Adjustment (General Long-Term Obligation Subsidiary Account Only) |
| | P000 | • Net Pension Liability Adjust (General Long-Term Obligation Subsidiary Account Only) |
| WR | | Other Postemployment Benefits (General Long-Term Obligation Subsidiary Account Only) |
| | R000 | • Other Post Employment Benefits (General Long-Term Obligation Subsidiary Account Only) |

| CODE | STATEWIDE SUB-SUBOBJECT | TITLE |
|---|---|---|

**Note:** Statewide Sub-subobjects that begin with SW are used for processing payroll in the Human Resource Management System (HRMS).

# 75.70.20 Sequential by code number with descriptions

June 1, 2026

~~July 1, 2024~~

| CODE | TITLE AND DESCRIPTION |
|---|---|
| **A** | **SALARIES AND WAGES** |
| | Amounts paid to persons who provide personal services subject to the direction and control of a state agency (employer/employee relationship) are to be classified as salaries and wages, except for those persons who are considered employees for payroll tax reporting only (refer to Subobject NW). It does not matter that the state agency permits the employee considerable discretion and freedom of action as long as the state agency has the legal right to supervise and control the method and the result of the services. |
| AA | State Classified |
| | Those state employees/positions whose salaries are set in accordance with the Washington Personnel Resources Board salary schedule and compensation plans, except those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistants for personnel administration as prescribed by RCW 41.06.070. Also includes those employees under the Washington Management Services program. |
| AB | Higher Education Classified |
| | All classified employees/positions of institutions of higher education and related boards under the jurisdiction of the Washington Personnel Resources Board as defined by chapter 41.06 RCW**.** |
| AC | State Exempt |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | Those employees/positions whose salaries are set by the governor, upon recommendation of the State Committee on Agency Officials' Salaries, or by appropriate boards and commissions; and those employees/positions whose salaries are set by the Washington Personnel Resources Board under the provisions of additional exemptions requested by elected officials and the executive assistant for personnel administration as prescribed by RCW 41.06.070. This category includes those employees/positions whose salaries are established by agency heads such as confidential secretaries, administrative assistants, and assistant attorney generals. |
| AD | Higher Education Exempt<br><br>All employees/positions in institutions of higher education and related boards which have been defined as exempt by chapter **41.06 RCW**, by the Washington Personnel Resources Board and by the governing board of the institution excluding faculty, graduate assistants, students, and higher education other. |
| AE | State Special<br><br>All legislative staff employees/positions for which the legislature establishes compensation rates. Also includes members of statutorily established boards, commission, councils, and committees. |
| AF | Higher Education Faculty<br><br>All employees/positions in institutions of higher education whose primary responsibilities are teaching, research, public service, or a combination of these, including librarians and counselors designated as faculty. Term(s) may be for quarter, semester, year, annual year, or longer. |
| AG | Commissioned State Patrol Officers<br><br>All employees commissioned as Washington State Patrol Officers pursuant to chapter 43.43 RCW, and members of the Washington State Patrol Retirement System as prescribed by RCW 43.43.120. |
| AH | Higher Education Graduate Assistants<br><br>All employees/positions held by matriculated students who are approved by the graduate school and whose primary responsibilities are related to teaching, research, and public service at institutions of higher education. |
| AJ | State Other |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | Those employees/positions whose salaries are set through direct negotiation between designated agencies and employee representatives (e.g. craft and trade unions or employees not covered in the other groups). |
| AK | Higher Education Other |
| | All employees/positions within the institutions of higher education not subject to other classifications. |
| AL | Higher Education Students |
| | All student employees other than graduate assistants or those covered by Washington Personnel Resources Board, including work-study students. |
| AN | Justices and Judges |
| | All Supreme Court Justices and judges of the court of appeals, superior courts, and district courts for which the Washington Citizens' Commission on Salaries for Elected Officials establishes compensation rates. |
| AR | Elected Officials |
| | State elected officials including Governor, Lieutenant Governor, Secretary of State, Treasurer, Auditor, Attorney General, Superintendent of Public Instruction, Commissioner of Public Lands, Insurance Commissioner, Senators, and Representatives for which the Washington Citizens' Commission on Salaries for Elected Officials establishes compensation rates. |
| AS | Sick Leave Buy-Out |
| | Salaries and wages expended for accrued employee sick leave as provided under RCW 41.04.340. |
| AT | Terminal Leave |
| | Salaries and wages expended for accrued vacation leave made to employees upon termination of employment. |
| AU | Overtime and Callback |
| | Additional amounts paid to employees for working overtime, compensatory time, and under call-back provisions of contracts and work agreements. |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| **B** | **EMPLOYEE BENEFITS** |
| BA | Old Age, Survivors, and Disability Insurance |
| | The amounts expended as the State's share of Old Age, Survivors , and Disability Insurance. **Does not include** Hospital Insurance (Medicare) premiums. |
| BB | Retirement and Pensions |
| | The amounts expended as the State's share of retirement and pension benefits. |
| BC | Medical Aid and Industrial Insurance |
| | The amounts expended as the State's share of medical aid and industrial insurance. |
| BD | Health, Life, and Disability Insurance |
| | The amounts expended on the pay-as-you-go basis for the State's share of health, life, disability insurance, and the administrative fee for flexible spending and dependent care programs. |
| BE | Allowances |
| | The amounts expended for special payments to employees to cover costs of board, quarters, clothing, commute trip reduction incentives, and cellular device stipends. |
| BF | Unemployment Compensation |
| | The amounts expended to pay for unemployment compensation benefits received by former state employees. |
| BG | Supplemental Retirement Payments |
| | Amounts expended by colleges and universities for required supplemental payments to retired individuals when pension annuity payments are less then what the retiree would be eligible to receive under the public employee’s retirement system. |
| BH | Hospital Insurance (Medicare) |
| | The amounts expended as the State's share of Hospital Insurance (Medicare). |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| BK | Paid Family and Medical Leave |
| | Amounts expended for the State's share of family leave and medical leave premiums and surcharges. |
| BP | Net Pension Liability Adjustment (Proprietary Accounts Only) |
| | The amount that represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees in proprietary accounts. |
| BR | Other Postemployment Benefits |
| | The amount that represents the State's share of the annual net other postemployment benefits cost. |
| BT | Shared Leave Provided - Sick Leave |
| | The dollar value of sick leave donated by state employees in conjunction with the State's shared leave program. |
| BU | Shared Leave Provided - Personal Holiday |
| | The dollar value of personal holiday leave donated by state employees in conjunction with the State's shared leave program. |
| BV | Shared Leave Provided - Vacation Leave |
| | The dollar value of vacation leave donated by state employees in conjunction with the State's shared leave program. |
| BW | Shared Leave Received |
| | The dollar value of shared leave received by state employees, to be used in lieu of sick leave, in conjunction with the State's shared leave program. |
| BX | Shared Leave Provided - Compensatory Time |
| | The dollar value of compensatory leave donated by eligible state employees in conjunction with the State's shared leave program. Eligible state employees are members of Teamsters Local Union 117 who work for the Department of Corrections. |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| BZ | Other Employee Benefits |

The amounts expended for benefits other than those indicated above.

## C PROFESSIONAL SERVICE CONTRACTS

Professional service means consulting or technical expertise provided to accomplish a specific study, project, task, or other work statement. This category includes contracts with independent individuals or firms to perform a service or render an opinion or recommendation according to the consultant's methods and without being subject to the control of the agency except as to the results of the work.

This includes new contracts and amendments and/or renewals of existing contracts.

Where travel expenses are authorized and included as part of a contract or grant, the payment is to be recorded under the appropriate subobject code for the contract.

Agencies are not to include amounts expended for:

- Architectural and engineering services on capital projects. These amounts are to be recorded as Subobject JK.
- Client services, whether paid directly to the client or to the provider. These amounts are to be recorded as Subobjects NA and NB, respectively.
- Other services that are routine and continuing in nature and recorded under the subobjects within Object E “Goods and Services.”

CA Management and Organizational Services

**Management Services** - The amounts expended for services that impact agency policy, regulatory and business issues, or that have broad agency or statewide policy implications. Includes services that result in operational or managerial recommendations related primarily to business and policy processes. (Services related primarily to employee issues fall under Organizational Services.) Also includes services for program development, implementation and coordination; program evaluation and/or external quality review (may be mandated by Legislature or federal funding source). Includes conduct of performance audits, business assessments, accreditation reviews, management studies, including studies requested by the Legislature; and feasibility studies with significant policy impact. Also includes services for project management, quality assurance and business process re-engineering related to the agency’s business and policy responsibilities; risk management and loss prevention; mediation; arbitration; and lobbying.

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | **Organizational Services** - Includes services with a primary focus on agency organizational and human resource issues. Includes services to study, analyze or review the organizational structure, framework, or culture of the agency or divisions within the agency, and/or services implementing the recommendations of such an organizational study or effort.<br><br>Also includes services that provide recommendations to management on enhanced efficiencies, productivity and process improvements related to employee functions at an agency and strategic planning within the organization; quality control services related to employee responsibilities within the organization; services to assist agencies in developing strategies to improve communication or processes with staff and customers to implement an agency's mission and to gain a better understanding of employee issues/concerns; personnel investigations and mediation; and facilitation services. (Services related primarily to agency business issues fall under Management Services.) |
| CB | Legal and Expert Witness Services<br><br>The amounts expended for legal services and legal research and consultation by non-state employed attorneys, bond counsel, patent counsel, hearing examiners, etc. Expert witness contracts are for the purpose of providing expert testimony in litigation, but may also include other services such as case consultation, research, and legal services.<br><br>**Does not includ**e services for court reporters, legal aides or lay witnesses, which are classified as other contractual services under Subobject ER. |
| CC | Financial Services<br><br>The amounts expended for financial services, actuarial services, economic analysis, cost/benefit analysis, cost allocation, accounting and financial audit services. Also includes investment management, cash management and stockbroker services.<br><br>**Does not include** amounts expended for routine bookkeeping and fiscal services or for the state actuary, attorney general, or state auditor services. |
| CD | Computer and Information Services<br><br>The amounts expended for design, development, and/or implementation of agency information technology (IT) systems; project management for systems; quality assurance on, or evaluation of IT systems; development of significant IT strategic plans; and business analysis related to the IT needs of an agency. Also includes services to analyze, enhance, modify or implement computer systems or telecommunications systems; IT security analysis and security vulnerability assessments; business analysis of agency IT system; disaster recovery planning services; and IT systems analysis. |

**CODE** **TITLE AND DESCRIPTION**

**Does not include** amounts expended for data processing charges or programming and data entry services, which are classified as other contractual services under Subobject ER.

CE Social Research Services

The amounts expended for studies or services related to health care, public health, behavioral science, criminal justice, education, medical issues, employment issues, community-based services or other social services. Includes services such as recruitment and retention of licensed foster care providers and adoptive homes; disaster relief services; technical assistance on literacy programs; development of housing opportunities for low-income population; immunization and infectious disease studies; medical records consultation; pharmaceutical consultation; behavioral consultation for special needs children; implementation of Work Force legislation, etc. Includes educational services related to the state's student population and development and enhancement of educational programs.

**Does not include** client services whether paid directly to clients or providers/ contractors of direct services to clients. Payments to clients are classified as Subobject NA; contracts with providers/contractors who provide direct services to clients are classified as client service contracts under Subobject NB.

CF Technical Research Services

The amounts expended for studies or services related to transportation, traffic safety, commute programs, natural resources, agriculture, environment, science, biology, marine biology, water resource, hydrology and aquatic issues. Also includes property appraisals; real estate services; historical research; archaeological and historic site surveys; aerial surveys, and photogrammetry; industrial safety and industrial hygiene services; hazardous and non-hazardous waste services; and seismic safety studies.

CG Marketing Services

The amounts expended for services to develop or implement a marketing or advertising plan or campaign; services related to marketing or promoting an agency's services or agricultural commodities and state tourism; public relations, market branding; media specialist and media relations services; and market research and development. Also includes public involvement and public outreach campaigns; trade development and assistance; development of market research and customer satisfaction surveys and/or assessment of survey results; conference or trade show coordination/planning/funding; fund raising; and related types of services.

CH Communication Services

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | The amounts expended for services to design, develop, and/or provide oversight of audio/video media productions, brochures, manuals, guidelines, newsletters, display exhibits, signs, posters, annual reports, etc.; technical writing/editing; speech writing; oral history writing; grant writing; graphic design services; development of communication strategies; and other related services to inform the public or other governmental agencies about a subject or issue.<br><br>**Does not include** services related to installation of computer system linkage and telecommunications systems, which are classified under Subobject EB. |
| CJ | Training Services<br><br>The amounts expended for services for managerial training; employee counseling services; guest speakers for most types of functions; curriculum development for all types of training services; conversion to on-line courses; and development of tests and test questions and administration of testing when it includes evaluation of candidates or similar services.<br><br>**Does not include** training provided directly to agency clients or guest speakers for clients, which is classified as a client service contracts under Subobject NB.<br><br>**Does not include** other training that is coded to Subobject EG. |
| CK | Recruiting Services<br><br>The amounts expended for the services performed by a professional search firm to assist in recruitment of a successful candidate to fill a vacant position in an agency.<br><br>**Does not include** amounts paid to trade magazines or newspapers for publishing open position announcements. |
| CZ | Other Professional Services<br><br>The amounts expended for professional service contracts other than those described above, including insurance brokering, labor negotiations, development of test questions for professional licensing exams, acquisition development, safety audits, ergonomic evaluations, ADA evaluations, and creation of original works of art.<br><br>**Does not include** training provided directly to agency clients, which is classified under Subobject NB. |
| **E** | **GOODS AND SERVICES** |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| EA | Supplies and Materials |

The amounts expended for all materials and supplies whether acquired by formal contract or an open account, which are (a) ordinarily consumed or expended within one year after being put into service, (b) converted in the process of construction or manufacture, or (c) used to form an incidental part of noncapitalized equipment or a capital asset.

EB Communications and Telecommunications Services

The amounts expended for transmission of voice and data messages. This category includes: contractual charges for land telegraph service, radio and wireless telegraph services, telephone, including wireless service, teletype, and facsimile services; letter postage; rental of post office boxes or postage meter machines and/or mailing machines; contractual messenger service; switchboard service charges; telephone installation costs; and internet access charges. Also includes amounts expended for videoconferencing and data communication, such as data line costs, modems, routers, gateways, Internet and other bundled service costs.

EC Utilities

The amounts expended to heat, cool, and light state owned and/or leased facilities not obtained through the Department of Enterprise Services, where energy costs are not included as part of the monthly lease payments. Also, includes the amounts expended for water, sewer, and garbage.

ED Rentals and Leases - Land and Buildings

The amounts expended for leases and rentals for the occupancy and continued use of property owned by the Department of Enterprise Services and other state agencies, private landlords, and other public and non-profit entities. This category includes: land, buildings, and structures. Refer to Subobject EH for temporary use of space for conferences and meetings, and rentals and leases for furnishings, equipment, and to Subobject EY for software licenses and maintenance.

EE Repairs, Alterations, and Maintenance

The amounts expended for the normal upkeep and restoration of buildings, structures, equipment, or other improvements. Includes expenditures to remodel, restore, and recondition which do not extend the useful life of the asset. Also includes support and/or maintenance agreements on equipment, including hardware. Refer to Subobject EY for software licenses and maintenance.

EF Printing and Reproduction

| CODE | TITLE AND DESCRIPTION |
|---|---|

The amounts expended for contractual printing and reproduction, binding operations, and all common processes of duplication. Includes printed matter such as publications, books, pamphlets, and digital and scanned images.

EG Employee Professional Development and Training

The amounts expended for the payment of tuition, fees, and/or other related expenses for individuals. Includes:

- Distance learning training options such as satellite, e-learning, and webcast training; and
- Training provided incidental to the purchase of an asset but not included in the purchase price of the asset.

Also includes the amounts expended for individual and/or agency participation in associations, organizations, conventions, and the cost of subscriptions that accompany these memberships. Also, includes nontaxable employee recognition and productivity awards of nominal economic value excluding cash or cash equivalents, such as gift certificates, which are taxable and are to be reported under Subobject NZ.

**Does not include** training and related services provided under Subobject CJ.

**Also, does not include** lodging or subsistence costs except where meals and/or lodging are included as an integral part of the fee.

EH Rentals and Leases - Furnishings and Equipment

The amounts expended for the possession and use of furnishings, equipment (excluding travel expense rentals), and the temporary use of space for conferences and meetings. Refer to Subobject ED for rentals and leases for continued use of land and buildings, and structures, and to Subobject EY for software licenses and maintenance.

EI Retailer Commissions

The amounts paid to retailers for selling lottery tickets and agents for selling state health insurance.

EJ Subscriptions

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | The amounts expended for subscriptions to newspapers, periodicals and databases, and/or services providing informational reports. Includes items purchased for use in state libraries that do not have a useful life greater than one year whether or not they are cataloged.<br><br>**Does not include** subscriptions accompanying individual and/or agency memberships.<br><br>**Does not include** subscription-based computing services coded to Subobject EY.<br><br>**Also, does not include** items purchased for use in state libraries that are cataloged and have a useful life greater than one year. These are classified as capital outlays and coded to Subobject JD. |
| EK | Facilities and Services<br><br>Charges by the Department of Enterprise Services for central services provided to agencies. Includes, but is not limited to, maintenance of capital buildings and grounds, campus mail service, contract administration, and other fees charged by the Department of Enterprise Services.<br><br>**Does not include** motor pool charges which are classified under Subobject GN or personnel services which are classified under Subobject EN. |
| EL | Data Processing Services (Interagency)<br><br>Charges by state agencies for information technology services. Examples include computing services, hosting services, network services, web services, statewide systems (AFRS, HRMS, etc.), and planning and policy assessment by agencies such as the Department of Enterprise Services, the Office of Financial Management, and Washington Technology Solutions. |
| EM | Attorney General Services<br><br>Charges by the Office of Attorney General for legal services. |
| EN | Personnel Services<br><br>Charges by the Department of Enterprise Services and the Office of Financial Management for services in connection with the appointment, training, promotion, transfer, layoff, recruitment, retention, classification, compensation, removal, discipline, labor relations, and welfare of state classified and higher education classified employees. |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| EO | Environmental Credits |
| | The amounts expended for environmental credits including greenhouse emission allowances, commonly referred to as carbon offsets. |
| EP | Insurance |
| | The amounts expended for liability, property, vehicle, fire, accident, including risk management and self-insurance payments, and all other forms of insurance except for state employee insurance benefits. |
| ER | Other Routine Contractual Services |
| | The amounts expended for **contractual** services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other subobjects within Object E "Goods and Services," Object C "Professional Service Contracts," Object N "Grants, Benefits, and Client Services," or Subobject JK "Architectural and Engineering Services." |
| | Other contractual services could include, but are not limited to, custodial, interagency, court reporters, lay witnesses, process servers, security, data entry, testing and application programming services, offsite data storage, and network monitoring. |
| ES | Vehicle Maintenance and Operating Costs |
| | The amounts expended for the maintenance and operation of state owned vehicles such as motor vehicles (cars, trucks, motorcycles, buses), watercraft (ships, boats, ferries), railed vehicles (trains, trams), aircraft (airplanes, helicopters), or other mobile machines that transport people or cargo. Includes, but is not limited to, such costs as gasoline, oil, tires, parts, and supplies. |
| ET | Audit Services |
| | Charges by the Office of State Auditor for audit services. |
| EU | Office of Equity Services |
| | Charges by the Office of Equity for services. |
| EV | Administrative Hearings Services |
| | Charges by the Office of Administrative Hearings for hearings services. |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| EW | Archives and Records Management Services |
| | Charges by the Secretary of State for archiving, storage, and records management services. |
| EX | OMWBE Services |
| | Charges by the Office of Minority and Women's Business Enterprises for services. |
| EY | Software Licenses, Maintenance, and Subscription-Based Computing Services |
| | Amounts expended for purchased software or licenses of commercially available software with a useful life of one year or less, including upgrades and/or maintenance agreements. Software licensing includes, but is not limited to, the right to use the software, support for the software, and upgrades. |
| | Also includes amounts expended for hardware and software subscription-based computing services where the agency does not own or possess an asset, but instead has an agreement to rent or lease a vendor's product or service for a period of time. This includes, but is not limited to, cloud based services such as Software as a Service (SaaS), Infrastructure as a Service (IaaS), and Platform as a Service (PaaS). |
| EZ | Other Goods and Services |
| | The amounts expended for goods and services other than those described above. Includes such items as bonds, freight (when not allocable to items purchased), advertising, and other goods and services from vendors or other agencies. |
| **F** | **COST OF GOODS SOLD (Proprietary Funds Only)** |
| | In budgeted accounts, to be used with General Ledger Code 6516 "Cost of Goods Sold" only. Revenue Source code 0450 "Sales of Goods and Supplies - Proprietary Funds" is to be used by agencies recording cost of goods. |
| FA | Net Cost of Goods Sold |
| | Amounts expended for the acquisition of merchandise purchased for resale, including purchase costs, freight-in costs, and inventory adjustments less returns and discounts. (For use by agencies not using itemized Subobjects FB through FF.) |
| FB | Purchases |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | Amounts expended to acquire merchandise purchased for resale. (Agencies electing not to separately identify returns, freight costs, and discounts may record purchases net of these items.) |
| FC | Returned Purchases |
| | Amounts recovered from total purchase costs for merchandise returned to the vendor. |
| FD | Freight-In |
| | Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency. |
| FE | Discounts |
| | Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency. |
| FF | Inventory Adjustments |
| | Amounts recorded to increase or decrease the cost of goods sold due to inventory losses or gains recognized during the accounting period. |
| FG | Direct Labor |
| | Labor expended directly upon the materials comprising the finished product. |
| FH | Raw Materials (Direct Materials) |
| | All materials that represent an integral part of the finished product and that can be included directly in calculating the cost of the product. |
| FJ | Manufacturing Overhead |
| | The cost of indirect materials, indirect labor, and all other manufacturing expenses that cannot readily be direct charges to specific units, jobs, or products. |
| **G** | **TRAVEL** |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | In addition to state employees, these subobject codes are to be used to record travel expenses paid to or for individuals who serve on boards, commissions, councils, committees and task forces, or volunteers and other individuals who are authorized to receive travel expense reimbursements.<br><br>Where travel expenses are authorized and included as part of a contract or grant, the payment is to be recorded under the appropriate subobject code for the contract or grant. |
| GA | In-State Subsistence and Lodging<br><br>The amounts paid for lodging and/or subsistence expenses incurred while traveling within the state's boundary on official state business, including lodging taxes. |
| GB | In-State Air Transportation<br><br>The amounts paid for air transportation expenses incurred while traveling within the state's boundary on official state business. |
| GC | Private Automobile Mileage<br><br>The amounts paid as reimbursement for private car mileage incurred while traveling on official state business. |
| GD | Other Travel Expenses<br><br>The amounts paid for all other costs incurred while traveling on official state business. Includes, but is not limited to: prospective employee interview expenses; employee relocation expenses; rail, bus, ferry, shuttle, or taxi fares; tolls; rental cars; parking fees; stenographic services; telephone calls; and other miscellaneous expenses. |
| GF | Out-of-State Subsistence and Lodging<br><br>The amounts paid for lodging and/or subsistence expenses incurred while traveling outside the state's boundary on official state business, including lodging taxes. |
| GG | Out-of-State Air Transportation<br><br>The amount paid for air transportation expenses incurred while traveling outside the state's boundary on official state business. |
| GN | Motor Pool Services |

| CODE | TITLE AND DESCRIPTION |
|---|---|

The amounts expended for use of vehicles obtained from either the central or agency- operated motor pools. The expenditures incurred may be for vehicles used on either a specific trip(s) or permanently assigned basis.

## J CAPITAL OUTLAYS

The amounts expended for the acquisition of, or addition to, capital assets intended to benefit future periods. Also includes those capital assets acquired through capital leases. Refer to Subsection 30.20.30 for capital lease criteria.

**Note:** In budgeted proprietary funds, except for Subobjects JA and JB, the use of these subobjects also requires a corresponding entry to General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)."

### JA Noncapitalized Assets

The amounts expended for capital assets with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in Subsection 30.20.20.

**Does not include** minor assets with a useful life of greater than one year such as staplers, waste containers, and tape dispensers.

This subobject is used for acquisitions falling under the capitalization limit in the following categories:

- Infrastructure (other than the state highway system).
- Buildings, building improvements, leasehold improvements.
- Intangibles (other than noncapitalized software reported in Subobject JB).
- Other capital assets individually or as a group falling below the limits set in Subsection 30.20.20.

### JB Noncapitalized Software

The amounts expended for purchased software or licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in Subsection 30.20.20.

### JC Furnishings and Equipment

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | The amounts expended for furnishings and equipment considered a capital asset in accordance with the state's capitalization policy. |
| JD | Library Resources |
| | The amounts expended for: the cost of books, maps, and films formally cataloged by a library or audiovisual center; sound film strips, slide sets, prepared transparencies, and prerecorded audio or video recordings; and periodicals and other electronic resources purchased and cataloged for libraries. |
| | **Does not include** items with a useful life less than one year, whether they are cataloged or not. |
| JE | Land |
| | The amounts expended for the acquisition of land. Includes: cost of acquiring land; clearing and grading costs; and the cost of razing buildings or other improvements acquired with land which were not intended for permanent use at time of acquisition. Also includes indefinite land use rights acquired with the purchase of the underlying land. |
| JF | Buildings |
| | The amounts expended for the acquisition of already constructed buildings including broker and appraisal fees, legal expenses, and repairs to put buildings in required condition for intended use. |
| | The amounts expended on contracts for construction, additions, alterations, and modernization of buildings including contracts for general, mechanical, and electrical costs, even though negotiated separately. Also, includes the cost of all change orders or contract extensions negotiated for the construction of the building. The amounts expended for equipment installed as an integral part of the structure, whether the building is purchased or constructed. |
| | **Does not include** those items classified as equipment under Subobject JC "Furnishings and Equipment." |
| JG | Highway Construction |
| | The amounts expended for the construction, improvement, or addition to the state highway system. |
| JH | Improvements Other Than Buildings (Non State Highway System) |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | The amounts expended for the construction, addition, and/or alteration of improvements other than buildings and infrastructure not related to the state highway system, such as: tunnel and utility systems; water and sewer systems; street lights and signs; braces and retaining walls; parking facilities; shoreline protection projects; and leasehold improvements. State highway system construction is recorded in Subobject JG. |
| JJ | Grounds Development |
| | The amounts expended for landscaping and other grounds development unrelated to a building or other facility for general aesthetic, weed control, or other purposes. |
| JK | Architectural and Engineering Services |
| | The amounts expended for the services of architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project. |
| JL | Capital Planning |
| | The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects. |
| JM | Art Collections, Library Reserve Collections, and Museum and Historical Collections |
| | The amounts expended for the acquisition and maintenance of permanent works of art and historical artifacts. |
| JN | Relocation Costs |
| | The amounts expended as reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects. |
| JQ | Software |
| | The amounts expended for purchased software or perpetual licenses of commercially available software, types of intangible assets, with a useful life of greater than one year and considered a capital asset in accordance with the state's capitalization policy. |
| JR | Intangible Assets |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | The amounts expended for the purchase or construction of intangible assets considered a capital asset in accordance with the state's capitalization policy.<br><br>Examples of intangible assets include:<br><br>• Patents, trademarks, copyrights.<br>• Land use rights having definite useful lives if the cost can be separately identified from the land purchase.<br><br>**Does not include** Software, Subobject JQ, and any intangible land use rights included in Land, Subobject JE. |
| JS | Intangible Lease and Subscription Asset Capital Outlay<br><br>The amounts expended for the acquisition of an intangible right-to-use lease or subscription asset considered a capital asset in governmental-type funds. Only used with General Ledger Code 6514 "Capital Asset Acquisitions by Other Financing Sources." |
| JZ | Other Capital Outlays<br><br>The amounts expended for capital projects not specifically indicated above. |
| **M** | **INTERFUND OPERATING TRANSFERS** |
| MA | Interfund Operating Transfers In<br><br>Fund transfers specified in the appropriations act that are recorded as a reduction of expenditures. |
| MB | Interfund Operating Transfers Out<br><br>Fund transfers specified in the appropriations act that are recorded as an increase of expenditures. |
| MC | Interfund Transfers In - Principal<br><br>Debt service transfer into a debt service fund for principal payments paid by the General Fund. |
| MD | Interfund Transfers In - Interest |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | Debt service transfer into a debt service fund for interest payments paid by the General Fund. |
| MI | Interfund Transfers Out - Interest |
| | Debt service transfer for interest payments paid by the General Fund to a debt service fund. |
| MM | Agency Incentive Savings Transfers Out |
| | Fund transfer from the General Fund for agency program incentive savings. (OFM Only) |
| MP | Interfund Transfers Out - Principal |
| | Debt service transfer for principal payments paid by the General Fund to a debt service fund. |
| **N** | **GRANTS, BENEFITS, AND CLIENT SERVICES** |
| NA | Direct Payments to Clients |
| | **Amounts paid directly to clients** for such items as income maintenance, child support, childcare, food stamps, job counseling and training, medical and mental health treatments, tuition assistance programs, and transportation expenses. Payments may be made as either grants or reimbursements of expenses incurred by the clients. |
| NB | Payments to Providers for Direct Client Services |
| | **Amounts paid under client service contracts** entered into for professional, technical or other services, which will result in the delivery of direct services to individual clients. Client services include such items as medical and mental health treatments, and related transportation; job counseling and training; childcare; foster care; and chore services. |
| | For subobject NB coding purposes, clients are members of the public who have social, physical, medical, economic, or educational needs, for whom the agency has statutory responsibility to serve, protect or oversee. Clients are individuals, such as residents of state and non-state institutions, outpatients, unemployed workers, indigents, crime victims, and including (but not limited to) students in the public schools system and institutions of higher education. |

| CODE | TITLE AND DESCRIPTION |
|---|---|

Clients in the public school system may include parents, if they meet the requirements of a "client" as previously defined.

Note: For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information.

NF Workers' Compensation Payments

The amounts paid for qualifying individuals sustaining work related injuries. (To be used by the Department of Labor and Industries and the Board for Volunteer Firefighters and Reserve Officers only.)

NG Payments of Taxes to Other Governments

The amounts paid to other governments for taxes that have been collected on their behalf. (To be used by the Department of Revenue to record deductions in custodial fund type accounts.)

NH Public Employee Benefit, Basic Health, and Community Health Service Payments

The amounts paid to contractors for qualifying individuals covered by the State-administered health and benefits programs. (To be used by the Health Care Authority only.)

NK Working Families Sales Tax Credit

The amounts paid to qualifying individuals for the Working Families Tax Credit Program under RCW 82.08.0206.

NL Lottery Prize Payments

The amounts paid for winning lottery tickets. (To be used by the State Lottery Commission only.)

NR Loan Disbursements

Allotment charges for budgeted long-term loan issues.

NT Pension Refund Payments

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | The amounts refunded to qualifying individuals under a state-sponsored retirement system. |
| NU | Pension Benefit Payments |
| | The benefits paid to qualifying individuals under a state-sponsored retirement system. |
| NV | Payments to Affiliates (UW) |
| | The amounts expended on non-operating payments to affiliates including intercompany and related organizations, such as King County. |
| NW | Special Employment Compensation |
| | The amounts expended on salaries for individuals considered employees for payroll tax reporting, but not for state staff reporting (FTE) such as; Washington Conservation Corps (including health insurance costs), Ecology Youth Corps, Voluntary Separation and Retirement Incentive Program (Financial Incentive Payments only), and supported employment groups. |
| | **Note:** Do not code participants in the state internship program under this code. Refer to the Object A series as appropriate. FTEs generated for interns and executive fellows will not count as budgeted FTEs. |
| NY | Participant Withdrawals |
| | The amounts withdrawn by participants from various state sponsored programs such as the Local Government Pooled Investments Fund, the Deferred Compensation Program, and the Guaranteed Education Tuition Program. |
| NZ | Other Grants and Benefits |
| | The amounts expended for grants and benefits other than those described above. Also includes taxable employee recognition and productivity awards such as gift certificates. |
| | Note: For payments related to federal assistance programs, refer to Section 50.30 for vendor versus subrecipient information. |
| **P** | **DEBT SERVICE** |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| PA | Principal |
| | The amounts expended for the payment of principal on the various forms of indebtedness incurred by the state. |
| PB | Interest |
| | The amounts expended for interest on the various forms of indebtedness incurred by the state. |
| PC | Other Debt Costs |
| | The amounts expended for other related charges on the various forms of indebtedness incurred by the state. Examples include costs of issuance, underwriter's discount, and immaterial original issue discount. In proprietary fund type accounts, also includes immaterial amounts received for original issue premium. |
| PD | Principal COP Lease/Purchase Agreements |
| | The amounts expended for the payment of principal on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer. |
| PE | Interest COP Lease/Purchase Agreements |
| | The amounts expended for the payment of interest on COP (Certificates of Participation) lease/purchase agreements with the Office of the State Treasurer. |
| **S** | **INTERAGENCY REIMBURSEMENTS** |
| | To record payments received by a state agency as reimbursements of expenditures/ expenses incurred for another state agency/agencies. These reimbursements are to be broken out to reflect which subobject is reimbursed. |
| | This will allow the tracking of reimbursements as well as provide sufficient detail for input to the Comprehensive Annual Financial Report. Whenever possible, Object S is not to be used by internal service funds. Reimbursements to internal service funds should generally be recorded as revenue. |
| SA | Salaries and Wages |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | Payments received by a state agency from other state agencies as reimbursements of salaries and wages. |
| SB | Employee Benefits |
| | Payments received by a state agency from other state agencies as reimbursements of employee benefits. |
| SC | Professional Service Contracts |
| | Payments received by a state agency from other state agencies as reimbursements of professional service contracts. |
| SE | Goods and Services |
| | Payments received by a state agency from other state agencies as reimbursements of goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). |
| SG | Travel |
| | Payments received by a state agency from other state agencies as reimbursements of travel. |
| SJ | Capital Outlays |
| | Payments received by a state agency from other state agencies as reimbursements of capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB). For reimbursements of Subobject JA and JB expenditures, use Subobject SE, Goods and Services. |
| SN | Grants, Benefits, and Client Services |
| | Payments received by a state agency from other state agencies as reimbursements of grants, benefits, and client services. |
| SP | Debt Service |
| | Payments received by a state agency from other state agencies as reimbursements of debt service. |
| SZ | Unidentified |

| CODE | TITLE AND DESCRIPTION |
|---|---|

Payments received by a state agency from other state agencies as reimbursements of expenditures. **Note: Agencies must reallocate to the appropriate subobject of expenditure within Object S at least annually at fiscal year end.**

## T INTRA-AGENCY REIMBURSEMENTS

The reallocation of expenditures and accruals within an agency by transfers between accounts or programs This code is not to be used for payment of services or recovery of expenditures from a proprietary fund. The total for this object at the subobject level is to equal zero for all accounts within the fiscal year.

TA Salaries and Wages

Reallocation of expenditures within an agency for salaries and wages.

TB Employee Benefits

Reallocation of expenditures within an agency for employee benefits.

TC Professional Service Contracts

Reallocation of expenditures within an agency for professional service contracts.

TE Goods and Services

Reallocation of expenditures within an agency for goods and services (Subobjects E) and noncapitalized furnishings and equipment (Subobject JA) and noncapitalized software (Subobject JB).

TG Travel

Reallocation of expenditures within an agency for travel.

TJ Capital Outlays

Reallocation of expenditures within an agency for capital outlays, which does not include noncapitalized furnishings and equipment (Subobject JA), and noncapitalized software (Subobject JB). For reallocations of Subobjects JA and JB expenditures, use Subobject TE, Goods and Services.

| CODE | TITLE AND DESCRIPTION |
|---|---|
| TN | Grants, Benefits, and Client Services |
| | Reallocation of expenditures within an agency for grants, benefits, and client services. |
| TP | Debt Service |
| | Reallocation of expenditures within an agency for debt service. |
| TZ | Unidentified |
| | Reallocation of expenditures within an agency. **Note: Agencies must reallocate to the appropriate subobject of expenditure within Object T at least annually at fiscal year end.** |
| **W** | **OTHER** |
| WA | Depreciation/Amortization |
| | Expense that represents the portion of the expired service cost of capital assets during the accounting period. Only used with General Ledger codes 6511 and 6591 "Depreciation/Amortization Expense." |
| WB | Amortization |
| | Expense that represents the portion of the amortization of premiums and/or discounts on debt or equity instruments, and amortization of deferred inflows and outflows related to debt refundings that is allocable to the accounting period. Only used with General Ledger codes 6512 “Amortization Expense” and 6593 "Amortization Expense (General Long-Term Obligations Subsidiary Account Only)." |
| WC | Bad Debts |
| | Expense that represents the portion of receivable balances, recorded previously as revenue, which has now been determined to be uncollectible. Only used with General Ledger code 6515 "Bad Debts Expense." |
| WD | Change in Capitalization Policy |

| CODE | TITLE AND DESCRIPTION |
|---|---|
| | This amount represents the total immaterial book value of capital assets that are to be deleted from the records due to changes in the State's capitalization policy. Only used with General Ledger code 6525 "Expense Adjustments/Eliminations (GAAP)." |
| WE | Pollution Remediation (General Long-Term Obligation Subsidiary Account Only) |
| | Expense that represents the pollution remediation costs associated with governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. Only used with General Ledger Code 6594 "Pollution Remediation Expense (General Long-Term Obligations Subsidiary Account Only)." |
| WF | Capital Asset Adjustment (General Capital Assets Subsidiary Account Only) |
| | This amount represents the difference between the cost of a capital asset and its accumulated depreciation when the asset is disposed of or written off in the General Capital Assets Subsidiary Account. Only used in the General Capital Assets Subsidiary Account with General Ledger code 6597 "Capital Asset Adjustment (General Capital Assets Subsidiary Account Only)." |
| WG | Asset Retirement Obligation Expense |
| | Expense that represents the asset retirement costs which are legally enforceable liabilities associated with the retirement of a tangible capital asset. Only used with General Ledger Code 6512 "Amortization Expense" and 6599 "Asset Retirement Obligation Expense (General Long-Term Obligations Subsidiary Account Only)." |
| WP | Net Pension Liability Adjustment (General Long-Term Obligation Subsidiary Account Only) |
| | This amount represents the adjustment to pension expense arising from certain changes in the net pension liability related to employees of governmental fund type accounts. Only used with General Ledger Code 6598 "Pension Expense (General Long-Term Obligations Subsidiary Account Only)." |
| WR | Other Postemployment Benefits (General Long-Term Obligation Subsidiary Account Only) |
| | Expense that represents the cost of postemployment benefits for employees of governmental fund type accounts in the General Long-Term Obligations Subsidiary Account. Only used with General Ledger code 6595 "Other Postemployment Benefits Expense (General Long-Term Obligations Subsidiary Account Only)." |